

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Irvington Community School (9330)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Non - Certified Salaries	120	\$746,447	\$726,940	\$667,988	\$374,451	-15.84%	-43.94%
Certified Salaries	110	\$200,643	\$30,501	\$179,436	\$211,596	1.34%	17.92%
Other Employee Benefits	241 - 290	\$61,076	\$4,738	\$0	\$97,818	12.50%	NA
Group Health Insurance	222	\$84,548	\$69,037	\$69,130	\$65,546	-6.17%	-5.18%
Workers Compensation Insurance	225	\$11,770	\$9,235	\$20,039	\$37,977	34.03%	89.51%
Social Security Noncertified	211	\$53,640	\$51,684	\$46,401	\$27,747	-15.19%	-40.20%
Operational Supplies	611	\$39,290	\$36,735	\$47,832	\$27,605	-8.45%	-42.29%
Telephone	531	\$31,905	\$19,624	\$13,788	\$15,660	-16.30%	13.58%
Other Professional and Technical Services	319	\$32,906	\$19,811	\$283,068	\$15,442	-17.23%	-94.54%
Social Security Certified	212	\$14,098	\$2,062	\$12,949	\$15,117	1.76%	16.74%
Dues and Fees	810	\$13,868	\$6,243	\$4,972	\$13,622	-0.45%	173.96%
Public Employees Retirement Fund	214	\$4,585	\$4,460	\$5,437	\$11,408	25.59%	109.84%
Stipends	131	\$0	\$0	\$1,240	\$7,478	NA	503.29%
Food Purchases	614	\$109	\$704	\$2,663	\$4,286	150.22%	60.93%
Postage and Postage Machine Rental	532	\$10,096	\$11,232	\$15,555	\$3,007	-26.12%	-80.67%
Travel	580	\$526	\$1,124	\$342	\$2,613	49.31%	664.11%
Teacher Retirement Fund, After 7-1-95	216	\$12,522	\$7,021	\$5,247	\$2,418	-33.71%	-53.92%
Unemployment Insurance	230	\$0	\$0	\$3,185	\$1,428	NA	-55.17%
Printing and Binding	550	\$2,541	\$870	\$3,210	\$500	-33.40%	-84.42%
Group Accident Insurance	223	(\$1,395)	(\$854)	\$148	\$0	NA	-100.00%
Group Life Insurance	221	\$3,187	\$1,420	\$1,606	\$0	-100.00%	-100.00%
Advertising	540	\$709	\$877	\$0	\$0	-100.00%	NA

Student Instructional Support Total	\$1,323,073	\$1,003,464	\$1,384,239	\$935,720	-8.30%	-32.40%
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Student Academic Achievement

Certified Salaries	110	\$2,898,838	\$3,238,770	\$3,259,158	\$3,062,629	1.38%	-6.03%
Non - Certified Salaries	120	\$701,330	\$546,112	\$598,609	\$653,729	-1.74%	9.21%
Equipment Purchase over the LEA's Cap. Threshold	735	\$93,632	\$50,984	\$12,439	\$406,748	44.37%	3169.89%
Other Employee Benefits	241 - 290	\$148,615	\$41,575	\$21,986	\$400,988	28.16%	1723.83%
Group Health Insurance	222	\$460,043	\$438,484	\$515,416	\$327,530	-8.14%	-36.45%
Social Security Certified	212	\$209,011	\$233,027	\$227,655	\$225,373	1.90%	-1.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Professional and Technical Services	319	\$298,454	\$190,092	\$79,645	\$99,375	-24.04%	24.77%
Teacher Retirement Fund, After 7-1-95	216	\$96,319	\$79,473	\$86,006	\$82,159	-3.90%	-4.47%
Stipends	131	\$0	\$0	\$63,904	\$59,982	NA	-6.14%
Operational Supplies	611	\$59,736	\$75,954	\$68,538	\$55,869	-1.66%	-18.48%
Social Security Noncertified	211	\$49,703	\$39,440	\$45,188	\$48,042	-0.85%	6.32%
Instruction Services	311	\$64,196	\$55,676	\$112,221	\$39,206	-11.60%	-65.06%
Connectivity	744	\$16,030	\$16,483	\$33,394	\$34,983	21.54%	4.76%
Content	747	\$0	\$0	\$0	\$27,029	NA	NA
Unemployment Insurance	230	\$36,998	\$33,932	\$20,698	\$16,954	-17.72%	-18.09%
Other Supplies and Materials	615, 660 - 689	\$2,658	\$14,630	\$16,092	\$8,826	34.99%	-45.16%
Instructional Programs Improvement Services	312	\$1,000	\$0	\$32,101	\$6,576	60.14%	-79.51%
Student Transportation Services	510	\$1,391	\$13,197	\$12,016	\$5,532	41.21%	-53.96%
Professional Development	748	\$24,257	\$28,428	\$13,216	\$4,697	-33.67%	-64.46%
Public Employees Retirement Fund	214	\$2,806	\$3,010	\$3,346	\$3,371	4.69%	0.75%
Travel	580	\$12,982	\$12,925	\$2,440	\$241	-63.10%	-90.14%
Dues and Fees	810	\$2,813	\$3,569	\$2,552	\$0	-100.00%	-100.00%
Pre-2008 Object Code - Temporary Salaries	130	\$19,139	\$39,107	\$0	\$0	-100.00%	NA
Group Accident Insurance	223	(\$4,301)	(\$1,998)	\$255	\$0	NA	-100.00%
Group Life Insurance	221	\$8,956	\$3,439	\$5,278	\$0	-100.00%	-100.00%
Textbooks	630	(\$42,096)	(\$16,642)	\$6,468	(\$3,829)	NA	-159.20%
Student Academic Achievement Total		\$5,162,510	\$5,139,667	\$5,238,624	\$5,566,010	1.90%	6.25%
Overhead and Operational							
Food Purchases	614	\$338,139	\$295,913	\$321,442	\$606,820	15.74%	88.78%
Other Professional and Technical Services	319	\$152,429	\$167,924	\$65,272	\$251,914	13.38%	285.94%
Heating and Cooling for Buildings - Electricity	621	\$102,942	\$188,974	\$172,954	\$196,525	17.55%	13.63%
Non - Certified Salaries	120	\$146,142	\$148,173	\$151,880	\$152,656	1.10%	0.51%
Insurance	520	\$67,667	\$82,784	\$70,034	\$100,845	10.49%	43.99%
Cleaning Services	420	\$104,350	\$125,220	\$92,947	\$100,228	-1.00%	7.83%
Operational Supplies	611	\$27,554	\$20,604	\$16,474	\$61,322	22.14%	272.23%
Judgments Against the School Corporation	820	\$0	\$400	\$0	\$51,874	NA	NA
Heating and Cooling for Buildings - Gas	622	\$35,164	\$67,302	\$63,571	\$43,045	5.19%	-32.29%
Repairs and Maintenance Services	430	\$32,952	\$51,002	\$62,006	\$22,054	-9.55%	-64.43%

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Biannual Financial Report Data

Irvington Community School (9330)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Water and Sewage	411	\$10,586	\$15,484	\$15,093	\$20,653	18.19%	36.84%
Group Health Insurance	222	\$22,585	\$20,064	\$19,758	\$16,839	-7.08%	-14.78%
Bank Service Charges	871	\$7,787	\$8,952	\$23,056	\$13,290	14.30%	-42.36%
Removal of Refuse and Garbage	412	\$7,414	\$10,279	\$11,325	\$11,532	11.68%	1.82%
Social Security Noncertified	211	\$10,318	\$10,588	\$10,791	\$11,198	2.07%	3.77%
Other Employee Benefits	241 - 290	\$10,003	\$674	\$0	\$8,629	-3.63%	NA
Late Payments	872	\$0	\$0	\$0	\$6,337	NA	NA
Public Employees Retirement Fund	214	\$0	\$1,989	\$4,276	\$5,675	NA	32.70%
Advertising	540	\$6,763	\$13,322	\$18,817	\$2,919	-18.94%	-84.49%
Stipends	131	\$0	\$0	\$55	\$2,855	NA	5090.91%
Other Communication Services	533 - 539	\$2,946	\$2,363	\$4,348	\$2,327	-5.73%	-46.48%
Dues and Fees	810	\$0	\$1,296	\$0	\$1,296	NA	NA
Miscellaneous Objects	876 - 899	(\$2,806)	\$1,532	\$206	\$839	NA	307.59%
Unemployment Insurance	230	\$0	\$0	\$805	\$562	NA	-30.10%
Group Accident Insurance	223	(\$188)	(\$35)	\$31	\$0	NA	-100.00%
Data Processing Services	316	\$10,193	\$6,378	\$0	\$0	-100.00%	NA
Official Bond Premiums	525	\$800	\$800	\$800	\$0	-100.00%	-100.00%
Group Life Insurance	221	\$391	\$86	\$107	\$0	-100.00%	-100.00%

Overhead and Operational Total	\$1,094,131	\$1,242,068	\$1,126,050	\$1,692,233	11.52%	50.28%
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Non Operational

Interest	832	\$761,810	\$753,105	\$710,703	\$655,766	-3.68%	-7.73%
Improvements Other Than Buildings	715	\$23,452	\$12,944	\$20,813	\$293,480	88.08%	1310.08%
Operational Supplies	611	\$52,247	\$56,471	\$90,631	\$127,046	24.87%	40.18%
Redemption of Principal	831	\$80,000	\$89,982	\$120,469	\$88,323	2.51%	-26.68%
Equipment	730	\$4,588	\$480	\$362,618	\$72,411	99.32%	-80.03%
Content	747	(\$7,723)	\$23,931	\$23,167	\$29,605	NA	27.79%
Other Professional and Technical Services	319	\$13,046	\$20,803	\$29,612	\$24,726	17.33%	-16.50%
Non - Certified Salaries	120	\$57,566	\$57,304	\$23,817	\$13,250	-30.73%	-44.37%
Travel	580	\$43,060	\$28,475	\$0	\$8,735	-32.89%	NA
Student Transportation Services	510	\$2,533	\$3,659	\$3,221	\$5,752	22.76%	78.56%
Dues and Fees	810	\$6,075	\$2,030	\$3,900	\$4,917	-5.15%	26.08%
Stipends	131	\$0	\$0	\$1,000	\$2,708	NA	170.75%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Food Purchases	614	\$691	\$257	\$0	\$2,254	34.38%	NA
Rentals	440	\$57,873	\$136,279	\$2,300	\$2,250	-55.60%	-2.17%
Other Employee Benefits	241 - 290	\$1,696	\$439	\$0	\$1,130	-9.65%	NA
Social Security Noncertified	211	\$4,269	\$4,129	\$1,585	\$1,014	-30.19%	-36.05%
Unemployment Insurance	230	\$0	\$0	\$193	\$96	NA	-50.13%
Other Technology Hardware	746	(\$4,088)	(\$730)	\$0	\$0	NA	NA
Computer Hardware	741	(\$9,198)	\$0	\$0	\$0	NA	NA
Group Accident Insurance	223	(\$10)	\$39	\$23	\$0	NA	-100.00%
Group Life Insurance	221	\$58	\$22	\$34	\$0	-100.00%	-100.00%
Group Health Insurance	222	\$5,377	\$6,504	\$6,757	\$0	-100.00%	-100.00%
Social Security Certified	212	\$0	\$45	\$0	\$0	NA	NA
Certified Salaries	110	\$0	\$788	\$1,852	\$0	NA	-100.00%
Construction Services	450	\$0	\$0	\$24,624	\$0	NA	-100.00%
Equipment Purchase over the LEA's Cap. Threshold	735	\$67,524	\$57,792	\$86,390	(\$11,502)	NA	-113.31%
Non Operational Total		\$1,160,845	\$1,254,747	\$1,513,709	\$1,321,960	3.30%	-12.67%
Grand Total		\$8,740,559	\$8,639,946	\$9,262,622	\$9,515,923	2.15%	2.73%